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From:

Sent: Thursday, January 08, 2009 12:33 PM

To:

Cc:

Subject: RE: Question re insurance agent ind. Contractor status

I believe the substance of these notices actually made it into the provisions of the IRM . A couple of points, the tax court cases finding insurance salespersons to be independent contractors have not been overturned or negatively described. Second, often once the SECA tax is calculated and employee benefits are included in come the difference in tax is not so great, which is something the taxpayer may not realize until the numbers are crunched. If there is an actual case I suggest you discuss the facts with the agent to ensure the facts are the same as in the cases.